



U.S. Department of Justice

Tax Division

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Via E-mail

Hannah C. Smith (hsmith@becketfund.org)
Luke W. Goodrich (lgoodrich@becketfund.org)
Daniel D. Benson (dbenson@becketfund.org)
The Becket Fund for Religious Liberty
1200 New Hampshire Ave. NW, Suite 700
Washington, DC 20036

Re: *Gaylor v. Lew*
No. 16-cv-215 (W.D. Wis.)

Dear Counsel,

As you may be aware from the publicly filed documents on the docket in this case, the parties in this case have proceeded to date without typical discovery. Although the parties proposed traditional deadlines,¹ the Court chose to issue a more limited scheduling order.² Further, the parties agreed to use information from the prior case, *Freedom From Religion Foundation, Inc. v. Geithner*, No. 11-cv-626 (W.D. Wis.) ("*FFRF*"), if necessary to inform summary judgment briefing.

As the intervenors were not parties in *FFRF*, we are providing you with information from that case which we may use to support our positions in this case, including:

- ECF Docs. 37-39 and exhibits attached to ECF Doc. 42 on the *FFRF* docket;³ and
- Documents provided to the defendants by the plaintiffs in *FFRF* which bear on the tax years at issue in *Gaylor v. Lew* (Bates numbers FFRF00001 - FFRF00011). The documents were produced to the defendants with redactions.

¹ See ECF Doc. 18.

² See ECF Docs. 19, 20.

³ Because these documents are publicly available, I have not included them with this letter.

Exhibit

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Additionally, we attach:

- the defendants' timely expert witness disclosure in *Gaylor v. Lew*; and
- amended tax returns and correspondence between Annie Laurie Gaylor and Dan Barker, and Anne Nicol Gaylor, respectively, and the IRS regarding their claims for a refund (Bates numbers US000001 through US000011). We have redacted taxpayer identification numbers in these documents.

Please let me know if you have any questions or concerns.

Sincerely,

/s/ Erin Healy Gallagher

ERIN HEALY GALLAGHER

Trial Attorney

Civil Trial Section, Central Region

Atts.

CC: Richard Bolton (w/ atts.)